

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 61

R. GALE

Revenue Allocation Summary

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2003
Proformed Normalized

Line No.	Tariff Description	Rate Schedule No.	2003 Average Number of Customers	2003 Sales Normalized (kWh)	Proformed Normalized Revenue	Average Mills per kWh
<u>Uniform Tariff Schedules</u>						
1	Residential Service	1	335,605	4,141,393,426	\$ 214,289,412	51.74
2	Small General Service	7	32,316	265,335,667	16,798,479	63.31
3	Large General Service	9	17,415	3,014,426,986	107,669,011	35.72
4	Dusk/Dawn Lighting	15	-	5,872,586	1,389,112	236.54
5	Large Power Service	19	105	1,978,824,237	55,063,581	27.83
6	Irrigation Service	24	13,517	1,620,930,931	60,291,580	37.20
7	Unmetered Service	40	1,224	16,054,942	907,691	56.54
8	Municipal Street Lighting	41	124	17,878,742	1,809,265	101.20
9	Traffic Control Lighting	42	<u>58</u>	<u>9,384,218</u>	<u>284,147</u>	<u>30.28</u>
10	<i>Total Idaho Rates</i>		400,364	11,070,101,735	458,502,278	41.42
<u>Special Contracts</u>						
11	Micron *	26	1	636,967,670	\$ 16,204,107	25.44
12	J R Simplot	29	1	186,684,665	4,632,571	24.81
13	DOE	30	<u>1</u>	<u>203,084,146</u>	<u>4,622,413</u>	<u>22.76</u>
14	<i>Total Specials</i>		3	1,026,736,481	25,459,091	24.80
15	Total Idaho Retail Sales		400,367	12,096,838,216	\$ 483,961,369	40.01

* Micron normalized revenue adjusted to reflect inclusion of annual O&M Facilities Charge Revenue.

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2003
Proformed Normalized at Cost of Service

Line No.	Tariff Description	Rate Schedule No.	W12CP Percent Change	W12CP COS Revenue Change	Revenue Allocation at W12CP COS	Average Mills per kWh
	<u>Uniform Tariff Schedules</u>					
1	Residential Service	1	13.38%	28,666,058	\$ 242,955,470	58.67
2	Small General Service	7	15.26%	2,563,674	\$ 19,362,153	72.97
3	Large General Service	9	9.57%	10,309,059	\$ 117,978,070	39.14
4	Dusk/Dawn Lighting	15	-101.67%	(1,412,294)	\$ (23,182)	-3.95
5	Large Power Service	19	8.46%	4,660,409	\$ 59,723,990	30.18
6	Irrigation Service	24	67.10%	40,456,288	\$ 100,747,868	62.15
7	Unmetered Service	40	-24.37%	(221,178)	\$ 686,513	42.76
8	Municipal Street Lighting	41	-14.78%	(267,473)	\$ 1,541,792	86.24
9	Traffic Control Lighting	42	<u>7.51%</u>	<u>21,332</u>	<u>\$ 305,479</u>	<u>32.55</u>
10	<i>Total Idaho Rates</i>		18.49%	84,775,875	543,278,153	49.08
	<u>Special Contracts</u>					
11	Micron	26	2.87%	465,070	\$ 16,669,177	26.17
12	J R Simplot	29	-1.78%	(82,642)	\$ 4,549,929	24.37
13	DOE	30	<u>8.73%</u>	<u>403,609</u>	<u>\$ 5,026,022</u>	<u>24.75</u>
14	<i>Total Specials</i>		3.09%	786,037	26,245,128	25.56
15	Total Idaho Retail Sales		17.68%	85,561,912	\$ 569,523,281	47.08

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2003
First Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	First Pass Percent Change	First Pass Revenue Change	First Pass Revenue Allocation
	<u>Uniform Tariff Schedules</u>				
1	Residential Service	1	13.38%	28,666,058	\$ 242,955,470
2	Small General Service	7	15.26%	2,563,674	19,362,153
3	Large General Service	9	9.57%	10,309,059	117,978,070
4	Dusk/Dawn Lighting	15	0.00%	-	1,389,112
5	Large Power Service	19	8.46%	4,660,409	59,723,990
6	Irrigation Service	24	25.00%	15,072,895	75,364,475
7	Unmetered Service	40	0.00%	-	907,691
8	Municipal Street Lighting	41	0.00%	-	1,809,265
9	Traffic Control Lighting	42	<u>7.51%</u>	<u>21,332</u>	<u>305,479</u>
10	<i>Total Idaho Rates</i>		13.37%	61,293,427	519,795,705
	<u>Special Contracts</u>				
11	Micron	26	2.87%	465,070	\$ 16,669,177
12	J R Simplot	29	-1.78%	(82,642)	4,549,929
13	DOE	30	<u>8.73%</u>	<u>403,609</u>	<u>5,026,022</u>
14	<i>Total Specials</i>		3.09%	786,037	26,245,128
15	Total Idaho Retail Sales		12.83%	62,079,464	\$ 546,040,833
16	Revenue Requirement Shortfall				\$ 23,482,448

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2003
Final Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Final Percent Change	Final Revenue Change	Final Revenue Allocation	Average Mills per kWh	Cost of Service Index
	<u>Uniform Tariff Schedules</u>						
1	Residential Service	1	19.03%	\$ 40,787,315	\$ 255,076,727	61.59	105%
2	Small General Service	7	21.01%	3,529,669	20,328,148	76.61	105%
3	Large General Service	9	15.04%	16,195,086	123,864,097	41.09	105%
4	Dusk/Dawn Lighting	15	4.99%	69,304	1,458,416	248.34	-
5	Large Power Service	19	13.88%	7,640,090	62,703,671	31.69	105%
6	Irrigation Service	24	25.00%	15,072,895	75,364,475	46.49	75%
7	Unmetered Service	40	4.99%	45,285	952,976	59.36	139%
8	Municipal Street Lighting	41	4.99%	90,266	1,899,531	106.25	123%
9	Traffic Control Lighting	42	<u>12.87%</u>	<u>36,572</u>	<u>320,719</u>	<u>34.18</u>	105%
10	<i>Total Idaho Rates</i>		18.20%	83,466,482	541,968,760	48.96	
	<u>Special Contracts</u>						
11	Micron	26	8.00%	\$ 1,296,710	\$ 17,500,817	27.48	105%
12	J R Simplot	29	3.12%	144,358	4,776,929	25.59	105%
13	DOE	30	<u>14.16%</u>	<u>654,362</u>	<u>5,276,775</u>	<u>25.98</u>	105%
14	<i>Total Specials</i>		8.23%	2,095,430	27,554,521	26.84	
15	Total Idaho Retail Sales		17.68%	\$ 85,561,912	\$ 569,523,281	47.08	